

Public Disclosure Copy

EXTENDED TO NOVEMBER 15, 2019

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2018

Open to Public Inspection

Department of the Treasury

Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning and ending Check if applicable: C Name of organization D Employer identification number Address change HAPPY TRAILS FOR KIDS Name change 95-4453586 Initial return Room/suite Number and street (or P.O. box if mail is not delivered to street address) E Telephone number Final return/ termin-ated 2525 OCEAN PARK BLVD #104 310-450-0875 City or town, state or province, country, and ZIP or foreign postal code **G** Gross receipts \$ Amended return SANTA MONICA, CA 90405 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: SUSAN ABRAMS for subordinates? Yes X No SAME AS C ABOVE H(b) Are all subordinates included? Tax-exempt status: X 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or If "No," attach a list. (see instructions) J Website: ► WWW.HAPPYTRAILSFORKIDS.ORG **H(c)** Group exemption number ▶ **K** Form of organization: **X** Corporation Trust Other > L Year of formation: 1993 M State of legal domicile: CA Association Part I Summary Briefly describe the organization's mission or most significant activities: TO PROVIDE CHILDREN IN FOSTER **Activities & Governance** CARE WITH ENRICHING OUTDOOR ADVENTURES, INVALUABLE MENTORSHIPS, if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1b) 4 5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, line 38 7b **Prior Year Current Year** 342,805. 459,931. Contributions and grants (Part VIII, line 1h) 8 0. 0. Program service revenue (Part VIII, line 2g) 25. 67. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 47,718. -43,079Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 390,548. 416,919 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 0. 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 128,204. 56,944. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 42,000. 44,000. 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 246,908. 339,590. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 419,112. 438,534. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) -28,564. -21,615. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 107,940. 87,511. Total assets (Part X, line 16) 192. 1,378. 21 Total liabilities (Part X, line 26) 三年 748. 22 Net assets or fund balances. Subtract line 21 from line 20 Part II | Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Signature of officer Date Sign SUSAN ABRAMS, PRESIDENT Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature 07/30/19 self-employed P00545829 LAUREN A. HAVERLOCK LAUREN A. HAVERLOCK Paid Firm's name ▶ MOSS ADAMS LLP Firm's EIN ▶ 91-0189318 Preparer Firm's address 10960 WILSHIRE BLVD SUITE 1100 Use Only Phone no. 310 - 477 - 0450LOS ANGELES, CA 90024

May the IRS discuss this return with the preparer shown above? (see instructions)

X Yes

Pa	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	TO PROVIDE CHILDREN IN FOSTER CARE WITH ENRICHING OUTDOOR ADVENTURES,
	INVALUABLE MENTORSHIPS, AND A YEAR ROUND COMMUNITY, WHERE YOUTH
	ARE GIVEN OPPORTUNITIES TO DEVELOP LEADERSHIP SKILLS AND PREPARE FOR
	LIFE AFTER FOSTER CARE. HAPPY TRAILS FOR KIDS BELIEVES THAT FOSTERING
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
Ū	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
7	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported. (Code:) (Expenses \$
4a	(Code:) (Expenses \$259,635. including grants of \$) (Revenue \$) HAPPY TRAILS FOR KIDS PROVIDED RECREATIONAL SUMMER CAMP OPPORTUNITIES
	AT NO COST TO APPROXIMATELY 300 CHILDREN IN THE FOSTER CARE SYSTEM.
	AT NO COST TO APPROXIMATELY 300 CHILDREN IN THE FOSTER CARE SISTEM.
	10.054
4b	(Code:) (Expenses \$ 49,954. including grants of \$) (Revenue \$)
	HAPPY TRAILS FOR KIDS PROVIDED ADDITIONAL RECREATIONAL CAMP
	OPPORTUNITIES AT NO COST TO APPROXIMATELY 350 CHILDREN IN
	THE FOSTER CARE SYSTEM.
	0.050
4c	(Code:) (Expenses \$9,359. including grants of \$) (Revenue \$)
	HAPPY TRAILS FOR KIDS PROVIDED YEAR-ROUND REUNION EVENTS AT NO COST TO
	ALL CHILDREN PARTICIPATING IN ITS CAMPING PROGRAMS.
4d	Other program services (Describe in Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses ► 318,948.
	Form 990 (2018)

Form 990 (2018) HAPPY TRAILS FOR KIDS Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
·	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	Ť		
Ü	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
′		7		x
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II			
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			_V
_	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			,,
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		x
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
124		12a		x
h	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year?	IZa		
b		12b		x
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			x
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u> </u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			.
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			٦,
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	Х	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		Х
_	•	_		_

Form 990 (2018) HAPPY TRAILS FOR KIDS
Part IV Checklist of Required Schedules (continued)

	·		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
	Schedule L, Part I	25b		х
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes,"			
	complete Schedule L. Part II	26		х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		х
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,	200		
·	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
00	contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
01		31		х
32	If "Yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	 •		
UZ.	,	32		х
33	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	<u>52</u>		
55	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	33		
5 4	Part V. line 1	34		х
25.2	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
D	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	335		
00	If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	 		
0,	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
30		38	х	
Pai	Note. All Form 990 filers are required to complete Schedule O 't V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
_	(gambling) winnings to prize winners?	1c	Х	
				(2010)

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Form 990 (2018) HAPPY TRAILS FOR KIDS

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	C C C C CONTINUED			Yes	No
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			162	NO
Zu	filed for the calendar year ending with or within the year covered by this return	2a 1			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax return		2b	х	
-	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e -file (see instructions				
За		7	За		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule (3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other a				
	financial account in a foreign country (such as a bank account, securities account, or other financial a		4a		Х
b	If "Yes," enter the name of the foreign country:	,			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ad	counts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	ction?	5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons or gifts			
	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a	X	
b			7b	X	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	s required			37
_	to file Form 8282?		7с		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			v
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit or		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		7f		
g h	If the organization received a contribution of qualified intellectual property, did the organization file Fo If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza		7g 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained		/!!		
Ŭ	sponsoring organization have excess business holdings at any time during the year?	by the	8		
9	Sponsoring organizations maintaining donor advised funds.				
а	Pid the consequence of the consequence of the consequence of the first the consequence of		9a		
b			9b		
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against				
	amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		40-		
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
L	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the	13b			
С	organization is licensed to issue qualified health plans Enter the amount of reserves on hand	13c			
14a		[130]	14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner				
-	excess parachute payment(s) during the year?		15		Х
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?	16		Х
	If "Yes," complete Form 4720, Schedule O.				
		·	Form	990	(2010)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2	Х	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, or trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b		Х
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
_	organization's mailing address? If "Yes." provide the names and addresses in Schedule O	9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	(This occitor b requests information about policies not required by the internal nevenue occur.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		Х
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			
	in Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
	Other officers or key employees of the organization	15b		Х
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶CA			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)	s only) a	availab	ole
. =	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	ial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
_5	MARK HIKIN - 310-452-7979			
	2525 OCEAN PARK BLVD., #104, SANTA MONICA, CA 90405			

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A) Name and Title	(B) Average	(do		Pos		l than o	nne	(D) Reportable	(E) Reportable	(F) Estimated	
	hours per week	box	, unle	ss per	son i	s both	n an	compensation from	compensation from related	amount of other	
	(list any hours for related organizations below line)	Individual trustee or director	In stit utional tru stee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations	
(1) JONATHAN ABRAMS	5.00	x		v				0.	0	^	
CHAIRMAN (2) SUSAN ABRAMS	10.00	Λ		Х				0.	0.	0	
PRESIDENT	10.00	Х		х				0.	0.	0	
(3) LINDSAY ELLIOT	40.00	25						· ·	•	0	
EXECUTIVE DIRECTOR		х		х				53,750.	0.	0	
(4) MARK HIKIN	5.00										
SECRETARY/TREASURER		Х		Х				0.	0.	0	
(5) JEFFREY SCHWARTZ	5.00								•	•	
BOARD MEMBER	0 10	Х				-		0.	0.	0	
(6) ERIKA FRANK BOARD MEMBER	0.10	Х						0.	0.	0	

Form 990 (2018)	HAPPY TR	AILS FOR	K	ID	S					95-44	<u> 53</u>	586	Pa	age 8
Part VII Section	A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)				
Na	(A) me and title	(B) Average hours per week	box	not c , unle:	Posi heck r ss per nd a di	ition more son i	than o	n an	(D) Reportable compensation from	(E) Reportable compensatior from related	- 1	am	(F) timate lount o	
		(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MIS	s	comp fro orga and	pensa om the anizati I relate nizatio	e ion ed
		ilite)	llo	lns	#0	Key	Hig	P						
											-			
											\dashv			
1b Sub-total				<u> </u>			<u> </u>	>	53,750.		0.			0.
c Total from co	ntinuation sheets to Part VI							>	53,750.		0.			0.
2 Total number of	of individuals (including but n	ot limited to th						o re	· · · · · · · · · · · · · · · · · · ·					0
3 Did the organia	zation list any former officer,	, director, or tru	ıste	e, ke	ey em	nplo	yee,	or	highest compensated er	nployee on			Yes	No
4 For any individ	s," complete Schedule J for s lual listed on line 1a, is the su	um of reportabl	е со	mpe	ensa	tion	and	oth	ner compensation from t	ne organization		3		X
5 Did any persor	ganizations greater than \$150 n listed on line 1a receive or a	accrue comper	sati	on fr	rom a	any	unre	elate	ed organization or individ	dual for services		4		X
rendered to the Section B. Indeper	e organization? <i>If</i> "Yes." com ndent Contractors	nplete Schedule	e J fo	or st	ıch r	oers	on .				<u> l</u>	5		X
	table for your five highest co										ensat	ion fro	m	
	(A) Name and business			ONE					(B) Description of s		C	(C omper		า
	of independent contractors (i	· ·	ot lin	nited	d to t	thos		ted	above) who received mo	ore than				
+	, organi											Form 9	990 (2012\

832008 12-31-18

VIII	Statement of Revenue
------	----------------------

		Check if Schedule O conta	ains a response	or note to any lin	e in this Part VIII			
				<u> </u>	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
S (0	1 2	Federated campaigns	1a					312 314
Contributions, Gifts, Grants and Other Similar Amounts	1 4							
يَّ ق		Membership dues		115,624.				
fts, Ar		Fundraising events		113,024.				
ig ig	C	Related organizations						
ns, Sim	e	Government grants (contributi						
e ţi	t	All other contributions, gifts, grant		244 207				
듗됨		similar amounts not included abov		344,307.				
ont Od	g	Noncash contributions included in lines			450 021			
O g	h	Total. Add lines 1a-1f			459,931.			
				Business Code				
<u>c</u>	2 a	l						
Program Service Revenue	b	·						
n S	C	·						
es Sev	C	<u> </u>						
og T	e							
Δ.		All other program service reve						
	ç	Total. Add lines 2a-2f						
	3	Investment income (including			6.5			6.5
		other similar amounts)			67.			67.
	4	Income from investment of tax						
	5	Royalties						
			(i) Real	(ii) Personal				
	6 a	Gross rents						
		Less: rental expenses						
		Rental income or (loss)						
	c	Net rental income or (loss)						
	7 a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory						
	b	Less: cost or other basis						
		and sales expenses						
	c	Gain or (loss)						
	c	Net gain or (loss)						
une	8 a	Gross income from fundraising including \$115,6						
eve		contributions reported on line	1c). See					
ت ھ		Part IV, line 18		13,500.				
Other Revenu	b	Less: direct expenses	b	56,579.				
0	c	Net income or (loss) from fund	raising events		-43,079.			-43,079.
		Gross income from gaming ac						
		Part IV, line 19						
	b	Less: direct expenses						
		Net income or (loss) from gam						
		Gross sales of inventory, less						
		and allowances						
	b	Less: cost of goods sold						
		Net income or (loss) from sales						
ľ		Miscellaneous Revenue		Business Code				
	11 a	1						
	b							
	c							
	c	All other revenue						
		Total. Add lines 11a-11d						
_	12	Total revenue. See instructions			416,919.	0.	0.	-43,012.

Form 990 (2018) HAPPY TRAILS FOR KIDS Part IX Statement of Functional Expenses

	ion 501(c)(3) and 501(c)(4) organizations must comple Check if Schedule O contains a respons				X
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations		·		·
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	53,750.	26,875.	16,125.	10,750.
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	3,194.	1,597.	958.	639.
11	Fees for services (non-employees):				
а	Management				
b	Legal				
С	Accounting	3,500.		3,500.	
d	Lobbying				
е	, F	42,000.			42,000.
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch 0.)	133,801.	131,263.	1,048.	1,490.
12	Advertising and promotion				-
13	Office expenses	41,076.	28,747.	7,464.	4,865.
14	Information technology				
15	Royalties				
16	Occupancy	103,730.	84,286.	19,444.	
17	Travel	16,812.	13,785.		3,027.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	7,560.	100.	7,460.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A)				
_	amount, list line 24e expenses on Schedule 0.) PROGRAMMATIC EXPENSES	32,295.	32,295.		
a	SUBSCRIPTION SERVICES	411.	34,433.	411.	
b c	MISCELLANEOUS EXPENSES	405.		405.	
d		±03•		±03•	
e e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	438,534.	318,948.	56,815.	62,771.
<u>25</u> 26	Joint costs. Complete this line only if the organization		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20,0200	·-, · · - •
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Par	rt X	Balance Sheet				
		Check if Schedule O contains a response or no	ote to any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		38,414.	1	43,066.
	2	Savings and temporary cash investments		69,526.	2	34,870
	3	Pledges and grants receivable, net		•	3	•
	4	Accounts receivable, net		4		
	5	Loans and other receivables from current and t				
		trustees, key employees, and highest compens	, , , , , , , , , , , , , , , , , , , ,			
		Part II of Schedule L			5	
	6	Loans and other receivables from other disqua			3	
	"	•				
		section 4958(f)(1)), persons described in sectio				
		employers and sponsoring organizations of sec	·			
ets	l _	employees' beneficiary organizations (see instr	Г		6	
Assets	7	Notes and loans receivable, net			7	
`	8	Inventories for sale or use			8	0 575
	9			0.	9	9,575
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D				
	b	Less: accumulated depreciation			10c	
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line	11		12	
	13	Investments - program-related. See Part IV, line		13		
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	Total assets. Add lines 1 through 15 (must eq		107,940.	16	87,511
	17	Accounts payable and accrued expenses		192.	17	1,378
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete			21	
s	22	Loans and other payables to current and forme				
Liabilities		key employees, highest compensated employe	ees, and disqualified persons.			
igi		Complete Part II of Schedule L			22	
Lis	23	Secured mortgages and notes payable to unre			23	
	24	Unsecured notes and loans payable to unrelate			24	
	25	Other liabilities (including federal income tax, p				
		parties, and other liabilities not included on line				
		O-la - dada D			25	
	26	Total liabilities. Add lines 17 through 25		192.	26	1,378.
		Organizations that follow SFAS 117 (ASC 95				
		complete lines 27 through 29, and lines 33 a				
Net Assets or Fund Balances	27	Unrestricted net assets		107,748.	27	86,133.
lan	28	Temporarily restricted net assets		20171200	28	00,200
Ва	29				29	
nd In	29	Organizations that do not follow SFAS 117 (ASC 058) check here		25	
띤						
50	20	and complete lines 30 through 34.			20	
set	30	Capital stock or trust principal, or current funds			30	
As	31	Paid-in or capital surplus, or land, building, or e			31	
Ę	32	Retained earnings, endowment, accumulated i		107 740	32	06 122
_	33	Total net assets or fund balances		107,748.	33	86,133.
	34	Total liabilities and net assets/fund balances		107,940.	34	87,511.

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		6,9	
2	Total expenses (must equal Part IX, column (A), line 25)	2		8,5	
3	Revenue less expenses. Subtract line 2 from line 1	3		1,6	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	10	7,7	<u>48.</u>
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10	8	6,1	33.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	Э.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche	dule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Audit			
	Act and OMB Circular A-133?	_	За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits	<u></u>	3b		
			Form	990	(2018)

SCHEDULE G

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name	of the	organiz	7atı∩r

HAPPY TRAILS FOR KIDS

Employer identification number

95-4453586

Part I	Fundraising Activities required to complete this par	 Complete if the organization answer 	ered "Y	es" or	n Form 990, Part IV, I	ine 17. Form 990-EZ	filers are not
1 Indica		sed funds through any of the followir	ng activ	ities (Check all that apply		
	Mail solicitations				overnment grants		
b X	Internet and email solicitations				nment grants		
c 🗔	Phone solicitations	g X Specia					
d \square	In-person solicitations	g [Opcoid	riariara	ionig .	o vonto		
	=	or oral agreement with any individual	l (includ	ina of	ficers directors trus	tees or	
		art VII) or entity in connection with p				X Yes	☐ No
		viduals or entities (fundraisers) pursu					
	pensated at least \$5,000 by the		iant to	agi oci	nones ander whom a	io farial alberto to be	
. ,	e and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have co or con contribu	ıstody trol of	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
GOOD STR	ATEGIES - 235 E.		Yes	No			
BROADWAY	8TH FLOOR, LONG	SPECIAL EVENT FUNDRAISING		Х	129,124.	42,000.	87,124.
	,						
Total				<u></u>	129,124.	42,000.	87,124.
or lice		on is registered or licensed to solicit	CONTRIDI	utions	or has been notified	it is exempt from req	Jistration
CA							

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. SEE PART IV FOR CONTINUATIONS

Schedule G (Form 990 or 990-EZ) 2018

Pa	rt l	Fundraising Events. Complete if the of fundraising event contributions and groups				
			(a) Event #1 TASTE OF CAMP (event type)	(b) Event #2 HIKE-A-THON (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1	Gross receipts	69,375.	59,749.		129,124.
В	2	Less: Contributions	57,875.	57,749.		115,624.
	3	Gross income (line 1 minus line 2)	11,500.	2,000.		13,500.
	4	Cash prizes				
S	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs	14,310.	6,129.		20,439.
irect E	7	Food and beverages	1,518.	1,895.		3,413.
	8 9	Entertainment Other direct expenses		15,359.		32,727.
	10	Direct expense summary. Add lines 4 through			>	56,579.
		Net income summary. Subtract line 10 from li				-43,079.
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or i	reported more than	
		\$15,000 on Form 990-EZ, line 6a.	I	(In) Dull tabe/instant	Ī	(4) Total caming (add
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Re	1	Gross revenue				
ses	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
Direct	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	Yes % No	Yes % No	Yes % No	
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)		>	
	8	Net gaming income summary. Subtract line 7	from line 1, column (d))	
9	Fn	iter the state(s) in which the organization condu	icts gaming activities:			
а	ls t	the organization licensed to conduct gaming ac "No," explain:	ctivities in each of these	states?		Yes No
	_					
		ere any of the organization's gaming licenses re		rminated during the tax y	/ear?	Yes No
	_					

832082 10-03-18

Schedule G (Form 990 or 990-EZ) 2018 HAPPY TRAILS FOR KIDS	95-4453566 Page 3
11 Does the organization conduct gaming activities with nonmembers?	Yes No
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed	
to administer charitable gaming?	
13 Indicate the percentage of gaming activity conducted in:	
a The organization's facility	13a %
b An outside facility	
14 Enter the name and address of the person who prepares the organization's gaming/special events books and rec	
Name ▶	
Address	_
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes No
b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the a	mount
of gaming revenue retained by the third party > \$	
c If "Yes," enter name and address of the third party:	
Name	
Address >	
16 Gaming manager information:	
Name ▶	
Gaming manager compensation > \$	
Description of services provided	
Director/officer Employee Independent contractor	
17 Mandatory distributions:	
•	
a Is the organization required under state law to make charitable distributions from the gaming proceeds to	Yes No
retain the state gaming license?	
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or sper	it in the
organization's own exempt activities during the tax year \$\bigset\$ \$\ Part IV Supplemental Information. Provide the explanations required by Part I line 2b, columns (iii) and	(A) and Dark III. Page 0. Ob. 10b
Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	(v); and Part III, lines 9, 9b, 10b,
Tob, 100, 10, and 170, as applicable. 7100 provide any additional information. God instructions.	
SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDE.	AISERS:
(I) NAME OF FUNDRAISER: GOOD STRATEGIES	
(I) ADDRESS OF FUNDRAISER: 235 E. BROADWAY 8TH FLOOR, LONG	BEACH, CA 90802

Schedule G	(Form 990 or 990-EZ)	HAPPY TRAILS	FOR KIDS	95-4453586 _{Page}
Part IV	(Form 990 or 990-EZ) Supplemental Info	rmation (continued)		*
		(55)		
í-				
-				
-				
-				
		<u> </u>		

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

➤ Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

HAPPY TRAILS FOR KIDS

Employer identification number 95-4453586

Check if applicable
applicable contributions or amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g noncash contribution on form 990, Part VIII, line 1g noncash contribution amounts reported on form 990, Part VIII, line 1g not part value and set of the part value and set of the part value and set of the part value an
Art - Works of art
2 Art - Historical treasures 3 Art - Fractional interests 4 Books and publications 5 Clothing and household goods K 32,295. FMV 6 Cars and other vehicles 7 Boats and planes 8 Intellectual property 9 Securities - Publicly traded 10 Securities - Publicly traded 11 Securities - Partnership, LLC, or trust interests 12 Securities - Miscellaneous 13 Qualified conservation contribution - Historic structures 14 Qualified conservation contribution - Other 15 Real estate - Residential 16 Real estate - Commercial 17 Real estate - Other 18 Collectibles 19 Pod inventory 20 Drugs and medical supplies 21 Taxidermy 22 Historical artifacts 23 Scientific specimens 24 Archeological artifacts 25 Other ▶ ()
2 Art - Historical treasures 3 Art - Fractional interests 4 Books and publications 5 Clothing and household goods K 32,295. FMV 6 Cars and other vehicles 7 Boats and planes 8 Intellectual property 9 Securities - Publicly traded 10 Securities - Publicly traded 11 Securities - Partnership, LLC, or trust interests 12 Securities - Miscellaneous 13 Qualified conservation contribution - Historic structures 14 Qualified conservation contribution - Other 15 Real estate - Residential 16 Real estate - Commercial 17 Real estate - Other 18 Collectibles 19 Pod inventory 20 Drugs and medical supplies 21 Taxidermy 22 Historical artifacts 23 Scientific specimens 24 Archeological artifacts 25 Other ▶ ()
3 Art - Fractional interests 4 Books and publications 5 Clothing and household goods X 32, 295 • FMV 6 Cars and other vehicles 7 Boats and planes 8 Intellectual property 9 Securities - Publicly traded 10 Securities - Closely held stock 11 Securities - Partnership, LLC, or trust interests 12 Securities - Miscellaneous 13 Qualified conservation contribution - Historic structures 14 Qualified conservation contribution - Other 15 Real estate - Residential 16 Real estate - Commercial 17 Real estate - Other 18 Collectibles 19 Food inventory 20 Drugs and medical supplies 21 Taxiclermy 22 Historical artifacts 23 Scientific specimens 24 Archeological artifacts 25 Other ▶ ()
4 Books and publications 5 Clothing and household goods
6 Cars and other vehicles 7 Boats and planes 8 Intellectual property 9 Securities - Publicly traded 10 Securities - Partnership, LLC, or trust interests 12 Securities - Miscellaneous 13 Qualified conservation contribution - Historic structures 14 Qualified conservation contribution - Other 15 Real estate - Residential 16 Real estate - Cother 18 Collectibles 19 Food inventory 20 Drugs and medical supplies 21 Taxidermy 21 Taxidermy 22 Historical artifacts 23 Scientific specimens 24 Archeological artifacts 25 Other ▶ (
7 Boats and planes Intellectual property 9 Securities - Publicly traded
8 Intellectual property 9 Securities - Publicity traded 10 Securities - Closely held stock 11 Securities - Partnership, LLC, or trust interests 12 Securities - Miscellaneous 13 Qualified conservation contribution - Historic structures 14 Qualified conservation contribution - Other 15 Real estate - Residential 16 Real estate - Commercial 17 Real estate - Other 18 Collectibles 19 Food inventory 20 Drugs and medical supplies 21 Taxidermy 21 Historical artifacts 23 Scientific specimens 24 Archeological artifacts 25 Other ▶ () 26 Other ▶ () 27 Other ▶ () 28 Other ▶ ()
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24 Archeological artifacts 25 Other ► (
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for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29
Yes No.
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period? 30a
b If "Yes," describe the arrangement in Part II.
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31 X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?
b If "Yes," describe in Part II.
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2018

832142 10-18-18

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

2018
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

HAPPY TRAILS FOR KIDS

Employer identification number 95-4453586

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND A YEAR ROUND COMMUNITY, WHERE YOUTH ARE GIVEN OPPORTUNITIES

TO DEVELOP LEADERSHIP SKILLS AND PREPARE FOR LIFE AFTER FOSTER CARE.

HAPPY TRAILS FOR KIDS BELIEVES THAT FOSTERING CONTINUITY AND

BELONGING THROUGH EXTRACURRICULAR ACTIVITY IS A CRITICAL INTERVENTION

IN COMBATING THE CHALLENGES OF FOSTER CARE AND PROMOTING

SUCCESS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CONTINUITY AND BELONGING THROUGH EXTRACURRICULAR ACTIVITY IS A CRITICAL

INTERVENTION IN COMBATING THE CHALLENGES OF FOSTER CARE AND PROMOTING

SUCCESS.

FORM 990, PART VI, SECTION A, LINE 2:

JONATHAN ABRAMS (CHAIRMAN OF THE BOARD) AND SUSAN ABRAMS (BOARD MEMBER AND PRESIDENT) HAVE A FAMILY RELATIONSHIP.

BOTH SUSAN AND JON WERE INSTRUMENTAL IN SHAPING THE ORGANIZATION. THEY

CONTINUE TO BE VERY ACTIVE WITH THE ORGANIZATION IN TERMS OF STRATEGIC

PLANNING, OPERATIONS AND FUNDRAISING. BOTH ARE VOLUNTEERS, RECEIVE ZERO

COMPENSATION, AND HAVE NO FINANCIAL OR BUSINESS RELATIONSHIPS WITH HAPPY

TRAILS ASIDE FROM MAKING DONATIONS. THE OTHER FIVE UNRELATED BOARD MEMBERS

HAVE DETERMINED THAT SUSAN'S AND JON'S INSTITUTIONAL KNOWLEDGE AND

CONTINUED VALUE TO THE ORGANIZATION OUTWEIGH ANY CONCERNS WITH HAVING

SIBLINGS AS BOARD MEMBERS.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization HAPPY TRAILS FOR KIDS Employer identification number 95-4453586

FORM 990, PART VI, SECTION A, LINE 8B:

THE ORGANIZATION DOES NOT HAVE SUBCOMMITTEES ACTING ON BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

CHAIRMAN, PRESIDENT, EXECUTIVE DIRECTOR AND TREASURER REVIEW THE DRAFT OF FORM 990 AND PROVIDE COMMENTS AND QUESTIONS.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH DIRECTOR, OFFICER, EMPLOYEE, AND VOLUNTEER SHALL ANNUALLY DISCLOSE ALL CONFLICTS OF INTEREST IN WRITING ON THE ORGANIZATION'S DISCLOSURE FORM IN ACCORDANCE WITH THE POLICY AND SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON HAS RECEIVED A COPY, HAS READ AND UNDERSTANDS, HAS AGREED TO COMPLY WITH, AND HAS NO CONFLICT OF INTEREST TO REPORT OR IS REPORTING CURRENT CONFLICT OF INTEREST. A VOTING MEMBER OF THE BOARD WHO RECEIVES COMPENSATION, DIRECTLY OR INDIRECTLY, FROM THE ORGANIZATION FOR SERVICES IS PRECLUDED FROM VOTING ON MATTERS PERTAINING TO THAT MEMBER'S COMPENSATION.

FORM 990, PART VI, SECTION B, LINE 15A:

EXECUTIVE BASE SALARY AND ANNUAL BONUSES ARE DETERMINED BY THE INDEPENDENT

BOARD MEMBERS, LED BY THE INDEPENDENT CHAIRMAN. THE BASE SALARY IS

CONTRACTUAL AND DERIVED FROM STUDIES BY INDEPENDENT WRITTEN SOURCES (WITH

PRIMARY RELIANCE ON THE MOST RECENT CHARITY NAVIGATOR STUDY (2016)). ANNUAL

BONUSES FOLLOW A FORMAL WRITTEN EVALUATION BY THE INDEPENDENT BOARD MEMBERS

OF (A) EXECUTIVE PERFORMANCE, (B) ORGANIZATIONAL FINANCIALS AND (C)

COMPARABILITY DATA (PROVIDED VERBALLY BY THE INDEPENDENT CHAIRMAN).

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE TO THE PUBLIC UPON
832212 10-10-18 Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization HAPPY TRAILS FOR KIDS	Employer identification number 95-4453586
REQUEST. THE CONFLICT OF INTEREST POLICY IS AVAILABLE ON	THE ORGANIZATION'S
WEBSITE.	
FORM 990, PART IX, LINE 11G, OTHER FEES:	
OUTSIDE CONTRACT SERVICES:	
PROGRAM SERVICE EXPENSES	5,718.
MANAGEMENT AND GENERAL EXPENSES	1,048.
FUNDRAISING EXPENSES	375.
TOTAL EXPENSES	7,141.
INDEPENDENT CONTRACTORS:	
PROGRAM SERVICE EXPENSES	125,545.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	1,115.
TOTAL EXPENSES	126,660.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	133,801.
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